

## **Buhari's Anti-Corruption War: Avowing the Effects of Corruption in Nigeria, 1960 To 2015**

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### **Abstract**

This study interrogates Buhari's anti-corruption war, avowing the effects of corruption in Nigeria, 1960 to 2015. It is a common knowledge that most Nigerians loot funds while in public office, this tantamounts to corruption which is not healthy for democracy. This study avowed the effort made so far in fighting corruption in Nigeria. The researcher adopts fraud triangle theory which is very suitable for the study. The scope of the study covers issues relating to corruption in Nigeria from 1960 to 2015. The researcher adopted the scope because Nigeria became an independent state in 1960 and to 2015 when the incumbent President came to power. Both the military regimes and democratic regimes were touched. Corruption has actually affected the development in Nigeria which culminated to Nigeria being addressed as third world nation despite her huge, natural resources. The researcher recommends stiffer penalty for anybody caught in the act of corruption. Corrupt politicians should be made to produce the entire stolen fund before making them to face the wrath of the law. Government should not use anti-graft agencies to fight political opponents, EFCC, ICPC etc should all be independent.

**Key words: Corruption, Development, Democracy, Fraud triangle, Scandal**

### **Introduction**

Corruption has become an impediment to the enjoyment of dividend of democracy in Nigeria. Upon realization of the implication of corruption, government initiates measures ranging from enactment of laws to establishment of the institutions to fight corruption in Nigeria. All these measures to a certain extent did not bring corruption to its knee. It is on this note that this paper examines the reasons behind persistent cases of corruption in Nigeria. The paper, among other things, observes that lack of political will to enforce anti-corruption law, citizen's moral decadence as well as commercialization of religions as factors sustaining corruption in Nigeria. The paper concludes that corruption should be tackled from the roots. The return of democratic rule after several years was marked by much sufferings and wanton corruption and

infrastructural decay. It is a cankerworm that has eaten deep into the fabric of the Nigerian political and socioeconomic system to the extent that institutional capacities of government are disregarded, resources are siphoned off and public offices are bought and sold. Similarly, Agbu (2016) highlights four serious implications of corruption as follow; one, corruption affects adversely the quality of governance and social structure in Nigeria; two, corruption has eroded government's ability to provide the needed social amenities like water, sanitation, healthcare, education et cetera; three, it retards economic development and precipitates deterioration of public infrastructure and amenities (roads, refineries, dams, plants, telecommunication networks); four, at the political level, untamed corruption in the polity entrenches bad governance in Nigeria despite the various legislations promulgated to check this despicable phenomenon. In summation, these implications contribute substantially to the under realization of national and individual potential as well as bringing needed development. The present administration led by Mohammadu Buhari with their change mantra is carrying out anti-corruption crusade in Nigeria as part of the change agenda of the administration.

### **Highlights of Buhari's Anti-Corruption War**

According to Agbu (2016) Buhari's anti-corruption war is an anti-graft war declared by Muhammadu Buhari, the 4th democratic President of Nigeria. This is a war against all forms of corruption in Nigeria. During the president's electioneering campaign in 2015, he vowed to fight against corruption and insecurity if elected. Since his election in April 2015, anti-graft war remains one of his topmost priorities. The anti-graft war was endorsed by the President of the United States. The United States Secretary of State, John Kerry at the World Economic Forum held at Davos in Switzerland extolled Buhari's anti-graft war. In October 2015, the United Kingdom pledge her support for Buhari's anti-corruption war. According to Grant Shapps, the minister for international development, "UK is fully committed to helping Nigeria increase its security, stability and prosperity. We would continue to provide capacity building, technical and investigative support to Nigeria to tackle corruption. Corruption in Nigeria also affects the UK directly. Where we have evidence, we will continue to take action to protect the integrity of the UK's financial system". Some Nigerian described the war as "perfect" while others described it as "selective". William Kumuyi, the founder and general overseer of Deeper Life Christian Ministry described Buhari's anti-corruption war as a step in the right direction. However, the president has been criticized and accused of leading a selective war against corruption. Several people claimed that his war against corruption focus on members of the opposition party, the People's Democratic Party.

## Criticisms

On 24 January 2016, Chief Olu Falae, a prominent Nigerian politician and former secretary to the Federal Government of Nigeria said "Buhari's anti-corruption war is selective and getting out of hand". Olu falae was named as one of the beneficiaries of the controversial \$2 billion arms deal, an allegation he refuted in an exclusive interview with *The Punch*. On 24 August 2015, Abdulkadir Balarabe Musa, a former governor of Kaduna State challenged President Muhammadu to probe his military regime between 1983 and 1985 if he is really serious about anti-corruption war. He accused the president of violation of federal character law. On 8 February 2016, Ezenwo Nyesom Wike, the governor of Rivers State and former minister of state for education in the Cabinet of President Goodluck Jonathan accused the president of bias in his anti-corruption war. He said he would rather fight corruption in his own way than to support Muhammadu Buhari's anti-corruption war. On 27 September 2015, Dr. Frederick Fasehun, the founder of Oodua People's Congress advised the president to shun selective justice and focus on good governance. On 21 January 2016 Fasehun urged the president to slow than in his fight against corruption. Saying that the government may run into problems in the way the anti-graft war is been handled by the president. He strongly condemned the handcuffing of Chief Olisa Metuh, the National Publicity Secretary of the People's Democratic Party. He described it as unhealthy for Nigeria.

In a report titled "Heavy Knocks For Buhari's Anti-Corruption" published by *Sahara Reporters* on 31 October 2015, Debo Adeniran, the Executive Chairman of the Coalition Against Corrupt Leaders claimed he had on several occasion, petitioned the president and the anti-graft agencies, the Economic and Financial Crimes Commission and Independent Corrupt Practices Commission levying corruption and misappropriation of fund against Babatunde Fashola, a former governor of Lagos State and the incumbent Minister for Power, Works and Housing in the Cabinet of President Muhammadu Buhari. He also mentioned that several allegation of corruption and misappropriation of fund were slammed on Kayode Fayemi, the former governor of Ekiti State, Kemi Adeosun, the incumbent minister of finance, Rotimi Amaechi, a former governor of Rivers State and current minister of transport. He expressed concern on why these people had not been invited by the anti-graft agencies for questioning. He said "We are dissatisfied with the way the anti-corruption war is being fought and we are afraid that we may not achieve anything better than what we had before Buhari assumed office."

In January 2016, Bishop Hyacinth Orokoro Egbebo of Apostolic Vicariate of Bomadi , during the consecration of a Catholic priest under his vicariate, expressed concern over what he described as "high level of impunity and abuse of human rights in the anti-corruption war of President Muhammadu Buhari". He accused Buhari of selective anti-graft war. He raised a concern over how he disobeys court order in his fight

against corruption. He said "In as much as we would want to commend President Buhari on his zero tolerance on corruption, it is very disheartening and a risk to our democracy that the President would have the impunity to set aside court orders under the guise of his anti-corruption war". In January 2016, Carol Ajie, a constitutional lawyer petitioned President Barack Obama and National Judicial Council over the disobedience of court order by President Muhammadu Buhari in his fight against corruption. She called for Buhari's resignation or face impeachment proceedings. The petitioned was signed by over 200 lawyers in the country (Onuigbo 2015).

### **Cases of corruption reported**

Sambo Dasuki, the National Security Adviser who allegedly masterminded the \$2 billions arms deal. On 3 June 2015, Senator Ali Modu Sheriff, the former Governor of Borno State was arrested by the anti-graft agency, EFCC on alleged misappropriation of 300 billion naira received from the federation account during his tenure as governor of Borno State, between 2003 and 2011. Although the investigation began in 2012 but was intensified in April 2015. Premium Times reported that Sheriff surrendered himself to the EFCC for questioning and was released on bail on 4 June 2015 according to Wilson Uwujaren, the anti-graft agency's spokesperson. Sheriff denied the claim by the media that he was declared wanted, arrested and detained by the EFCC. According to *Daily Post*, a Nigerian newspaper, Sheriff said "I was never invited; the EFCC never said they were declaring me wanted. It was the reports in the media that attracted my attention and I paid EFCC a visit. There was nothing about N300 billion." Sanusi Lamido Sanusi, the Emir of Kano and former Governor of the Central Bank of Nigeria exposed part of the illegal oil deals during the administration of President Goodluck Jonathan. He raised a concern over the failure of the Nigerian National Petroleum Corporation to deposit the sum of \$20 billion of oil revenues into the federation account. Diezani Alison-Madueke, the former Minister of Petroleum resources named all the persons involved in the deal and others in controversial concession of oil wells, Jide Omokore and Kola Aluko were named. Jide Omokore had volunteered to return the sum of \$500 million to the federation account. In June 2015, six top officials of the Central Bank of Nigeria and 16 other employees of commercial banks were arrested by the anti-graft agency, the EFCC over 8 billion naira currency scam. They were sacked and arraigned before a Federal High Court sitting in Ibadan, Oyo State, from Tuesday June 2, 2015 to Thursday June 4, 2015. They were sacked and imprisoned. In June 2015, President Buhari ordered the EFCC to reopen the \$182m Halliburton bribery case following a request by the Federal government of the United States. The U.S government said about \$140 million recovered by the government would be repatriated to Nigeria if those involved in the scandal were arrested and prosecuted.

The \$2 billion arms deal was exposed following the interim report of Buhari's investigations committee on arms procurement under the Goodluck Jonathan

administration. The committee report showed an extra-budgetary spending to the tune of N643.8 billion and an additional spending of about \$2.2 billion in the foreign currency component under the Goodluck Jonathan's watch. Preliminary investigation suggested that about \$2 billion may have been disbursed for the procurement of arms to fight against Boko Haram insurgency in Nigeria. The investigative report indicated that a total sum of \$2.2 billion was inexplicably disbursed into the office of the National Security Adviser in procurement of arms to fight against insurgency, but was not spent for the purpose for which the money was disbursed. Investigations on this illegal deal led to the arrest of Sambo Dasuki, the former National Security Adviser who later mentioned prominent Nigerians involved in the deal. Those that were mentioned and arrested includes Raymond Dokpesi, the Chairman emeritus of DAAR Communications Plc, Attahiru Bafarawa, the former Governor of Sokoto State, and Bashir Yuguda, the former Minister of State for Finance, Azubuike Ihejirika, the Chief of Army Staff, Adesola Nunayon Amosu, the former Chief of Staff, Alex Badeh and several other politicians were mentioned, (Adenuga 2009).

### **Political Corruption in Nigeria**

Political corruption is a persistent phenomenon in Nigeria. President Muhammadu Buhari defined corruption as the greatest form of human right violation. Since the creation of modern public administration in the country, there have been cases of official misuse of funds and resources. The rise of public administration and the discovery of oil and natural gas are two major events seen to have led to the increase in corrupt practices in the country. The government has tried to contain corruption through the enactment of laws and the enforcement of integrity systems, but success has been slow in coming. In 2012, Nigeria was estimated to have lost over \$400 billion to corruption since independence.

### **Dynamics of Political Corruption**

According to Onuigbo (2015), theories abound for the different possible causes of the flagrant graft that exists in Nigeria. Some blame greed and ostentatious lifestyles as a potential root cause of corruption. To some, societies in love with ostentatious lifestyle may delve into corrupt practices to feed the lifestyle and also embrace a style of public sleaze and lack of decorum. The customs and attitudes of the society may also be a contributing factor. Gift giving as expressions of loyalty or tributes to traditional rulers may be fabrics of the society. Also, a political environment that excludes favors towards elites or wealthy citizens may also be influenced by corruption. Wealthy elites may resort to sleaze in order to gain power and protect their interest. However, the bottom line surmised from the views of most Nigerians is that corruption is a problem that has to be rooted out. In Nigeria another major cause of corruption is ethnicity called tribalism in Nigeria. Friends and kinsmen seeking favor from officials may impose difficult strains on the ethical disposition of the official. Many kinsmen may

see a government official as holding necessary avenues for their personal survival or gain.

A culmination of use of official resources for private gain may lead to further pressures on incoming officials from other kinsmen. However, the fact is, the importation of modern rules on inter-ethnic political relationships is a recent colonial and western initiative that may take time to become the norm, deep allegiance to other ethnic groups for administrative decisions early on was sometimes viewed suspiciously, and an early institutionalization of a unitary system in the country, may also have led to a further familiar groupings induced corruption. Nevertheless, a modern practical approach to leadership and relationships has gradually taken a prominent role in the political process. The necessity for practical inter-dependence and cooperation is at the forefront of yearnings for good governance in the country.

Some analysts have also blamed colonialism for the amount of corruption. According to this view, the nation's colonial history may have restricted any early influence in an ethical revolution; "the trappings of flashy cars, houses and success of the colonists may influence the poor to see the colonist as symbols of success and to emulate the colonists in different political ways". Involvement in the agenda of colonial rule may also inhibit idealism in the early stage of the nascent nation's development. A view commonly held during the colonial days was that the colonists' property (cars, houses, farms etc.) is not "our" property. Thus vandalism and looting of public property was not seen as a crime against society. This view is what has degenerated into the more recent disregard for public property and lack of public trust and concern for public goods as a collective national property. According to Price water house Coopers, Nigeria's economy would have a higher worth if its level of corruption were closer to Ghana's.

## **History and Cases**

### **Pre-Independence and the First Republic**

Corruption, though prevalent, was kept at manageable levels during the First Republic. However, the cases of corruption during the period were sometimes clouded by political infighting.

- Azikiwe was the first major political figure investigated for questionable practices. In 1944, a firm belonging to Azikiwe and family bought a Bank in Lagos. The bank was procured to strengthen local control of the financial industry. Albeit, a report about transactions carried out by the bank showed that, though Azikiwe had resigned as chairman of the bank, the current chairman was an agent of his. The report wrote that most of the paid-up capitals of the African Continental Bank were from the Eastern Regional Financial Corporation.

- In western Nigeria, politician Adegoke Adelabu was investigated following charges of political corruption leveled against him by the opposition. The report led to demand for his resignation as district council head.
- In the Northern region, against the backdrop of corruption allegations leveled against some native authority officials in Bornu. The Northern Government enacted the Customary Presents order to forestall any further breach of regulations. Later on, it was the British administration that was accused of corrupt practices in the results of elections which enthroned a Fulani political leadership in Kano, reports later linking the British authorities to electoral irregularities were discovered.

**Gowon Administration (August 1966 – July 1975)**

Corruption for the most part of Yakubu Gowon's administration was kept away from public view until 1975. However, informed officials voiced concerns. Critics said Gowon's governors acted like lords overseeing their personal fiefdom. He was viewed as timid, faced with corrupt elements in his government. In 1975, a corruption scandal surrounding the importation of cement engulfed many officials of the defense ministry and the central bank of Nigeria. Officials were later accused of falsifying ships manifestos and inflating the amount of cement to be purchased. During the Gowon administration, two individuals from the middle belt of the country were accused of corruption. The Nigerian government controlled the newspapers, so the Daily Times and the New Nigerian gave great publicity to denunciations of the administration of Gowon, and Federal Commissioner Joseph Tarka by the two critics. A situation that signaled a cause for exigent action on corruption.

**Murtala administration (1975 – February 1976)**

In 1975, the administration of Murtala Mohammed made reformist changes. After a military coup brought it to power, the new government sacked a large number of prior government officials and civil servants, many of whom had been criticized for the misuse of power they wielded under the largely uneducated military of Gowon.

**Obasanjo administration (February 1976 – September 1979)**

The first administration of Olusegun Obasanjo was a continuation of the Murtala Mohammed administration, and was focused on completing the transition program to democracy, as well as implementing the national development plans. Major projects including building new refineries, pipelines, expanding the national shipping and airlines as well as hosting FESTAC was done during the administration. A number of these national projects were conduits to distribute favors and enrich connected politicians. The famous Afrobeat musician, Fela Kuti, sang variously about major scandals involving the international telecommunication firm ITT led by Chief MKO Abiola in Nigeria, which the then Head of State, Gen Olusegun Obasanjo was associated with.<sup>[15]</sup> In addition to this, the Operation Feed the Nation Program, and the associated land grab under the Land Use Decree implemented by the then Head of

State was used as conduits to reward cronies, and his now famous Otta Farm Nigeria (OFN) was supposedly a project borne out of this scandal.

### **Shagari Administration (October 1979 – December 1983)**

Corruption was deemed pervasive during the administration of Shehu Shagari. A few federal buildings mysteriously caught fire after investigators started to probe the finances of the officials working in the buildings. In late 1985, investigations into the collapse of the defunct Johnson Matthey Bank of London shed light on some of the abuses carried on during the second republic. The bank acted as a conduit to transfer hard currency for some party members in Nigeria. A few leading officials and politicians had amassed large amounts of money. They sought to transfer the money out of the country with the help of Asian importers by issuing import licenses.

In 1981, a rice shortage led to accusations of corruption against the NPN government. Shortages and subsequent allegations were precipitated by protectionism. After its election the Nigerian government decided to protect local rice farmers from imported commodities. A licensing system was created to limit rice imports. However, accusations of favoritism and government-supported speculation were leveled against many officials.

### **Buhari Administration (December 1983 – August 1985)**

In 1985, a cross section of politicians were convicted of corrupt practices under the government of General Muhammadu Buhari, but the administration itself was only involved in a few instances of lapsed ethical judgment. Some cite the suitcases scandal which also coincidentally involved then customs leader Atiku, who later became Vice President in 1999, and was indicted for various acts of corruption. "The 53 suitcases saga arose in 1984 during the currency change exercise ordered by the Buhari junta when it ordered that every suitcase arriving the country should be inspected irrespective of the status of the person behind such. The 53 suitcases were, however, ferried through the Murtala Muhammed Airport without a customs check by soldiers allegedly at the behest of Major Mustapha Jokolo, the then aide-de-camp to Gen. Buhari. Atiku was at that time the Area Comptroller of Customs in charge of the Murtala Muhammed Airport."

### **Babangida Administration (August 1985 – August 1993)**

The regime of General Ibrahim Babangida or IBB has been seen as the body that legalized corruption. His administration refused to give account of the Gulf War windfall, which has been estimated to be \$12.4 billion. He rigged the only successful election in the history of Nigeria in June 12, 1993. He lives in a very exquisite mansion in his home state of Niger. During IBB's tenure, corruption became a policy of state. Vehicles and cash gifts were routinely disbursed to earn loyalty, and the discipline of the military force eroded. The term "IBB Boys" emerged, meaning fronts



for the head of state in business realm, someone who will transact dirty deals from drug dealing to money laundering. The President was reportedly deeply involved in drug dealing through the first lady, Maryam Babangida, and Gloria Okon (his girlfriend). The near-revelation of that fact by Dele Giwa triggered the assassination of the journalist by the Presidential death squad using a letter bomb.

IBB used various government privatization initiatives to reward friends and cronies, which eventually gave rise to the current class of nouveau riche in Nigeria. From banking to oil and import licenses, IBB used these favors to raise cash for himself and his family, and is regarded as one of the richest ex-rulers of Nigeria supposedly with significant investment in Globacom one of the largest telecom operators in Nigeria, regarded as a front for his empire.

#### **Abacha Administration (Nov 1993 – June 1998)**

The death of the general Sani Abacha revealed the global nature of graft. French investigations of bribes paid to government officials to ease the award of a gas plant construction in Nigeria revealed the level of official graft in the country. The investigations led to the freezing of accounts containing about \$100 million United States dollars. In 2000, two years after his death, a Swiss banking commission report indicted Swiss banks for failing to follow compliance process when they allowed Abacha's family and friends of access to his accounts and to deposit amounts totaling \$600 million US dollars into them. The same year, a total of more than \$1 billion US dollars were found in various accounts throughout Europe.

#### **Abdusalami Administration (June 1998 – May 1999)**

The government of Gen. Abdusalami was short and focused on transiting the country quickly to democracy. Albeit, suspicion remains that quite a huge of wealth was acquired by him and his inner circle in such short period, as he lives in quite exquisite mansion of his own adjacent IBB's that exceeds whatever he might have earned in legitimate income. Indeed, the major Halliburton scandal implicated his administration, and this might have financed his opulence.

#### **Obasanjo administration (May 1999 – May 2007)**

Various corruption scandals broke out under Olusegun Obasanjo's presidency, including one of international dimensions when his vice president was caught in cahoots with a US Congressman stashing cold hard cash (literally) in freezers. In addition to this, the KBR and Siemens bribery scandals broke out under his administration, which was serially investigated by the FBI and led to international indictments indicating high-level corruption in his administration. According to reports, "while Nigeria dithered, the United States Department of Justice on January 18, 2012 announced that a Japanese construction firm, Marubeni Corporation, agreed to pay a \$54.6 million criminal penalty for allegedly bribing officials of the Nigerian

government to facilitate the award of the \$6 billion liquefied natural gas contract in Bonny, Nigeria to a multinational consortium, TSKJ". They paid bribes to Nigerian government officials between 1995 and 2004, in violation of the United States Foreign Corrupt Practices Act.

Some other acts of corruption tied to Olusegun Obasanjo included the Transcorp shares scandal that violated the code of conduct standards for public officers, and the presidential library donations at the eve of his exit from power that pressured associates to donate.<sup>[32]</sup> Obasanjo was also said to widely lobby for his failed campaign to alter the constitution to get a third term by actively bribing the legislators, further deepening corruption at the highest levels.

#### **Umaru Musa Yar'Adua administration (May 2007 –May 2010)**

Yaradua's ascent and time in office was short, although a fair number of corruption scandals from previous administrations came to light under his tenure and went uninvestigated due to lack of political will and poor health. Yaradua's various acts of political corruption using his Attorney-General to frustrate ongoing local and international investigations of his powerful friends like Governor Ibori, Igbinnedion and Odili which led to massive losses to their states. Indeed, AG Aondakaa was legendary in his inability to obtain conviction in Nigeria even as UK and foreign courts successfully tried Nigeria's deeply corrupt governors from the Obasanjo era that helped Yaradua emerge as president. In addition, Wikileaks revealed that the Supreme Court Justices were bribed to legitimize the corrupt elections that saw to his emergence as president through massive rigging.<sup>[34]</sup> Wikileaks documents also revealed the staying power of corruption under Yaradua, with illegal payments from NNPC to Presidents, continuing unabated.

#### **Goodluck Jonathan administration (2010–2015)**

In 2014, Nigeria's rank improved from 143rd to the 136th position on Transparency International's Corruption Perceptions Index.<sup>[36]</sup> In late 2013, Nigeria's then Central Bank governor Sanusi Lamido Sanusi informed President Goodluck Jonathan that the state oil company, NNPC, had failed to remit US\$20 billion in oil revenues owed to the state. Jonathan however dismissed the claim and replaced Sanusi for his mismanagement of the central bank's budget. A Senate committee also found Sanusi's account to be lacking in substance. After the conclusion of the NNPC's account audit, it was announced in January 2015 that NNPC's non-remitted revenue is actually US\$1.48 billion, which it needs to refund to the government.<sup>[38]</sup> Upon release of both the PwC and Deloitte report by the government at the eve of its exit, it was however determined that truly close to \$20 billion was indeed missing or misappropriated or spent without appropriation.

In addition to these, the government of Goodluck Jonathan had several running scandals including the BMW purchase by his Aviation Minister, \$250 million plus security contracts to militants in the Niger Delta, massive corruption and kickbacks in the Ministry of Petroleum, the Malibu Oil International scandal, and several scandals involving the Petroleum Ministry including accusations of sweetheart deals with select fronts and business people to divert public wealth. In the dying days of Goodluck Jonathan's administration, the Central Bank scandal of cash tripping of mutilated notes also broke out, where it was revealed that in a four-day period, 8 billion naira was stolen directly by low-level workers in the CBN. This revelation excluded a crime that is suspected to have gone on for years and went undetected until revealed by whistleblower. The Central Bank claim the heist undermined its monetary policy. In 2014, UNODC began an initiative to help combat corruption in Nigeria (Egwemi 2012).

New allegations of corruption began to emerge since the departure of President Jonathan on May 29, 2015, including:

1. \$2.2 billion illegally withdrawn from Excess Crude Oil Accounts, of which \$1 billion supposedly approved by President Jonathan to fund his reelection campaign without the knowledge of the National Economic Council made up of state governors and the president and vice president.
2. NEITI discovered \$11.6 billion was missing from Nigeria LNG Company dividend payments.
3. 60 million barrels of oil valued at \$13.7 billion was stolen under the watch of the national oil company, Nigerian National Petroleum Corporation, from 2009 to 2012.
4. NEITI indicates losses due to crude swaps due to subsidy and domestic crude allocation from 2005 to 2012 indicated that \$11.63 billion had been paid to the NNPC but that "there is no evidence of the money being remitted to the federation account".
5. Diversion of 60% of \$1 billion foreign loans obtained from the Chinese by the Ministry of Finance.
6. Massive scam in weapons and defense procurements, and misuse of 3 trillion naira defense budget since 2011 under the guise of fighting Boko Haram.
7. Diversion of \$2.2 million vaccination medicine fund, by Ministry of Health <sup>[50]</sup>
8. Diversion of Ebola fight fund up to 1.9 bn naira
9. NIMASA fraud under investigation by EFCC, inclusive of accusation of funding PDP and buying a small piece of land for 13 billion naira
10. Ministry of Finance led by Okonjo Iweala hurried payment of \$2.2 million to health ministry contractor in disputed invoices
11. NDDC scams and multifarious scams including 2.7 billion naira worth of contracts that does not confirm to the Public Procurement Act

12. Police Service Commission Scam investigated by ICPC that revealed misappropriation of over 150 million naira related to election related trainings. ICPC made refund recommendations, but many analyst indicated prosecution was more appropriate.

### **Public institutions perceived as corrupt**

The following list contains the institutions perceived as the most corrupt. It is culled from the Nigeria Survey and Corruption Survey Study, Final Report (June 2003) Institute for Development Research, Ahmadu Bello University, Zaria (IDR, ABU Zaria)

#### **Rating of Institutions**

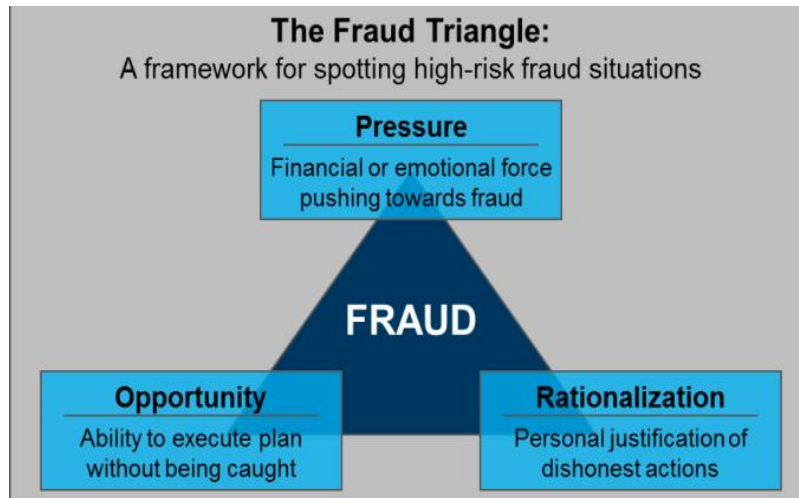
1. Nigeria Police Force
2. Political parties
3. National and state Assemblies
4. Local and Municipal Governments
5. Federal and State Governments
6. Traffic Police and FRSC
7. Power Distribution companies formally known as NEPA and PHCN
8. NNPC
9. Customs
10. FRIS

### **Theoretical framework**

#### **Fraud Triangle Theory**

The fraud triangle originated from Donald Cressey's hypothesis in 1973. The fraud triangle is a model for explaining the factors that cause someone to commit occupational fraud. It consists of three components which, together, lead to fraudulent behavior:

1. Perceived unshareable financial need
2. Perceived opportunity
3. Rationalization



Trusted persons become trust violators when they conceive of themselves as having a financial problem which is non-shareable, are aware this problem can be secretly resolved by violation of the position of financial trust, and are able to apply to their own conduct in that situation verbalizations which enable them to adjust their conceptions of themselves as trusted persons with their conceptions of themselves as users of the entrusted funds or property. This theory is relevant to this research because the people who carry out all forms of corrupt practices are people who were elected into public offices. When they get there, they forget that they are there for the people who voting them into power. They parade themselves with pomposity, arrogance and self-aggrandizement. They engage in megalomania, squandermania and kleptomania forgetting that they are carrying peoples' mandate. Agbu (2016)

## Conclusion

The administration of President Buhari is popularly known fighting corruption, it is pertinent to note most of the people arrested by EFCC are members of the opposition party especially PDP. This is to say that there is a kind of victimization in the fight against corruption by the Buhari administration. Many Nigerians are still insisting that the present administration should look into the financial recklessness of some political office holders who are in APC but have been in government before APC emerged victorious in the 2015 general election in Nigeria. It is unfortunate that the fight against corruption in Nigeria is politically motivated. A democratic administration is supposed to shun bias and sentiment while fighting corruption. Nigeria is still a developing country since the country gained independence in 1960. If the Buhari administration is serious about anti-corruption crusade in Nigeria, all alleged corruption practices by our past and present leaders should be probed no matter whose ox is gored.

### Recommendations

The researcher recommends stiffer penalty for anybody caught in the act of corruption. Corrupt politicians should be made to produce the entire stolen fund before making them to face the wrath of the law. Government should not use anti-graft agencies to fight political opponents, EFFC, ICPC etc should all be independent.

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